

**AMENDMENTS TO THE SPECIFICATION:**

Please replace the paragraph on page 1, beginning on line 29 and ending on line 32, with the following amended paragraph:

To solve the above disadvantages of the MRAM, FIG. 2 shows an example of a conventional magnetoresistance memory having a structure capable of concentrating flux onto a memory cell. FIG. 2 is a cross-sectional view of an MRAM disclosed in US Patent No. ~~5,659,490~~ 5,659,499.

Please replace the paragraph on page 2, beginning on line 17 and ending on line 24, with the following amended paragraph:

US Patent No. 6,174,737 also discloses an improved MRAM and manufacturing method thereof similar to the MRAM structure disclosed in US Patent No. ~~5,656,499~~ 5,659,499. However, the conventional conductive layer for focusing the flux is formed as a stripe pattern on an upper portion of the bit line or the digit line to distribute the flux on a portion where the memory cell is not located, and thus, the flux cannot be focused effectively on the desired memory cell. Also, the stripe pattern should be fabricated after forming the memory cell, and therefore, it is not easy to perform the manufacturing processes.

Please insert the following new paragraph at page 3, line 19, after the heading  
**BRIEF DESCRIPTION OF THE DRAWINGS:**

The patent or application file contains at least one drawing executed in color. Copies of this patent or patent application publication with color drawing(s) will be provided by the Office upon request and payment of the necessary fee.

Please replace the paragraph on page 3, beginning on line 23 and ending on line 24,  
with the following amended paragraph:

FIG. 2 is a cross-sectional view of an MRAM disclosed in US Patent No. ~~5,659,490~~  
5,659,499;